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*Attorneys for IKON Office Solutions, Inc. and
GE Capital Information Technology Solutions,
d/b/a IKON Financial Services*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:	
In re:	:	Chapter 11
	:	
LEHMAN BROTHERS HOLDINGS, INC., et al.	:	Case No. 08-13555 (JMP)
	:	
Debtors.	:	
	:	
	:	
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CERTIFICATE OF SERVICE

I, Luma Al-Shibib, Esquire, hereby certify that, on the 1st day of October, 2008 I caused true and correct copy of the **OBJECTION OF IKON OFFICE SOLUTIONS, INC. AND GE CAPITAL INFORMATION TECHNOLOGY SOLUTIONS, INC. D/B/A IKON FINANCIAL SERVICES TO DEBTORS' MOTION PURSUANT TO SECTIONS 105, 365, AND 554(a) OF THE BANKRUPTCY CODE TO ESTABLISH PROCEDURES FOR THE ASSUMPTION AND ASSIGNMENT OR REJECTION OF EXECUTORY**

**CONTRACTS AND UNEXPIRED LEASES OF PERSONAL AND NON-RESIDENTIAL
REAL PROPERTY AND ABANDONMENT OF RELATED PERSONAL PROPERTY to**

be served upon the addressees on the attached service list in the manner indicated:

By: /s/ Luma Al-Shibib
Luma Al-Shibib (LA-4179)

SERVICE LIST

<p><u>VIA HAND DELIVERY & E-MAIL</u> Andy Velez-Rivera, Esquire Paul Schwartzberg, Esquire Brian Shoichi Masumoto, Esquire Linda Riffkin, Esquire Tracy Hope Davis, Esquire The Office of the United States Trustee 33 Whitehall Street 21st Floor New York, NY 10004 (U. S. Trustee) E-mail: andy.velezriver@usdoj.gov paul.schwartzberg@usdoj.gov brian.masumoto@usdoj.gov linda.riffkin@usdoj.gov tracy.hopedavis@usdoj.gov</p>	<p><u>VIA HAND DELIVERY & E-MAIL</u> Richard P. Krasnow, Esquire Lori R. Fife, Esquire Shai Y. Waisman, Esquire Jacqueline Marcus, Esquire Weil, Gotshal & Manges LLP 767 Fifth Avenue New York, NY 10153 (Counsel to Debtors) E-mail: richard.krasnow@weil.com lori.fife@weil.com shai.waisman@weil.com jacqueline.marcus@weil.com</p>
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<p><u>VIA HAND DELIVERY & E-MAIL</u> Lindsee P. Granfield, Esquire Lisa Schweitzer, Esquire Cleary Gottlieb LLP One Liberty Plaza New York, NY 10006 (Counsel to Debtors' Postpetition Lenders) E-mail: lgranfield@cgsh.com lschweitzer@cgsh.com</p>	<p><u>VIA HAND DELIVERY & E-MAIL</u> Robinson B. Lacy, Esquire Hydee R. Feldstein, Esquire Sullivan & Cromwell LLP 125 Broad Street New York, NY 10004 (Counsel to Debtors' Postpetition Lenders) E-mail: lacyr@sullcrom.com feldsteinh@sullcrom.com</p>